

## DAFTAR PUSTAKA

- Ahada, Muhammad et al. 2016. Pengaruh *Environmental Performance* Dan Komposisi Dewan Komisaris Terhadap *Environmental Disclosure*. *Jurnal Ilmiah Wahana Akuntansi*, Volume 11, No.1
- Ajija, Scochrul R.Dyah W Sari. Rachmat H Setianto. Martha R Primanti. 2011. *Cara Cerdas Menguasai Eviews*. Salemba Empat. Jakarta
- Aulia, Febri dan Linda Agustina. 2015. Pengaruh Karakteristik Perusahaan, Kinerja Lingkungan, Dan Liputan Media Terhadap *Environmental Disclosure*. *Accounting Analysis Journal* 4 (3)
- Brigham, Eugene F. and Joel F. Houston. 2001. *Manajemen Keuangan Buku 2*. Edisi kedelapan. Erlangga. Jakarta.
- Burgwal, Dion van de dan Rui Jose. 2014. *Environmental Disclosure Determinants in Dutch Listed Companies*. *R. Cont. Fin. – USP, São Paulo*, v. 25, n. 64, p. 60-78
- Cempaka, Adisti Gilang dan Zaldy Adrianto. 2016. *Corporate Characteristic and Environmental Disclosure in Indonesia*. *Proceeding 2nd Sriwijaya Economics, Accounting and Bussiness Conference*
- Dibia, Ndukwe dan John Chika. 2015. *Determinants of Environmental Disclosures in Nigeria: A Case Study of Oil and Gas Companies*. *International Journal of Finance and Accounting*, 4(3): 145-152
- Dyah, Elok. 70 persen Kerusakan Lingkungan akibat Operasi Tambang. 2012. <https://regional.kompas.com/read/2012/09/28/17313375/70.Persen.Kerusakan.Lingkungan.akibat.Operasi.Tambang> (diakses 10 April 2018)
- Fauziah, Luthfi. *Polusi Udara Parah, Pemerintah India Umumkan Status “Darurat Nasional”*. 2016. <http://nationalgeographic.co.id/berita/2016/11/polusi-udara-parah-pemerintah-india-umumkan-status-darurat-nasional> (diakses 2 Maret 2018)
- Gatimbu, Karambu dan Joseph Masinde. 2016. *Effect of Corporate Environmental Disclosure on Financial Performance of Firms Listed at Nairobi Securities Exchange, Kenya*. *International Journal of Sustainability Management and Information Technologies*; 2(1): 1-6
- Ghozali, Imam. 2013. *Aplikasi Analisis Multivariat dengan Program SPSS*. Semarang : badan Penerbit universitas Diponegoro.

- Gujarati, Damodar N. and Dawn C Porter. 2009. *Basic Econometrics*. Fifth Edition. McGraw-Hill/Irwin. New York
- Harmoni, Ati. 2013. *Stakeholder-Based Analysis of Sustainability Report: A Case Study on Mining Companies in Indonesia*. *International Conference On Eurasian Economies*
- Hartikayanti, Heni et al. 2016. *Effect Of Corporate Characteristics On Environmental Disclosure*. *IJABER* Vol. 14, No. 10
- Indraswari, I Gusti Ayu Laksmi dan Ni Putu Sri Harta Mimba. 2017. Pengaruh Profitabilitas, Pertumbuhan Perusahaan, Kapitalisasi Pasar Dan Kepemilikan Saham Publik Pada Tingkat Pengungkapan CSR. *E-Jurnal Akuntansi Universitas Udayana*, Vol.20.2
- Iqbal, Muhammad. *Regresi Data Panel Tahap Analisis*. 2015. <https://dosen.perbanas.id/regresi-data-panel-2-tahap-analisis/> (diakses 5 Mei 2018)
- Kementerian Lingkungan Hidup. 2009. Publikasi PROPER Tahun 2009
- , 2011. Publikasi PROPER Tahun 2011
- , 2015. Publikasi PROPER Tahun 2015
- , 2016. Publikasi PROPER Tahun 2016
- , 2017. Publikasi PROPER Tahun 2017
- Keputusan Menteri Lingkungan Hidup dan Kehutanan Republik Indonesia No.SK.696/Menlhk/Setjen/Kum.1/12/2017 Tentang Hasil Penilaian PROPER tahun 2016-2017
- Manurung, Daniel et al. 2017. *Effect of Corporate Governance, Financial Performance and Environmental Performance on Corporate Social Responsibility Disclosure*. *International Journal of Arts and Commerce* Vol. 6 No. 5
- Mousa, Gehan dan Nasser Hasan. 2015. *Legitimacy Theory and Environmental Practices: Short Notes*. *International Journal of Business and Statistical Analysis*
- Ohidoa, Toluwa et al. 2016. *Determinants Of Environmental Disclosure*. *International Journal of Advanced Academic Research*, Vol. 2, Issue 8
- Oktara, Diko. *Kasus Pencemaran di Montara PTTEP Sebut akan Bertanggungjawab*. 2017. <https://bisnis.tempo.co/read/900929/kasus-pencemaran-di-montara-pttep-sebut-akan-bertanggungjawab> (diakses 2 Maret 2018)

PSAK No.1 mengenai Penyajian Laporan Keuangan

Putra, Dedi dan Indah Luthfiah. 2017. Pengaruh *Environmental Performance* Terhadap *Environmental Disclosure* dan *Economic Performance*. *Jurnal Akuntansi Maranatha* Vol.9 No.1

Sarwono, Jonathan. 2006. *Metode Penelitian Kuantitatif dan Kualitatif*. Yogyakarta: Graha Ilmu

Sha May Lim. 2009. *Blowing In The Wind Legitimacy Theory: An Environmental Incident And Disclosure*. *School of Accounting and Corporate Governance University of Tasmania*

Slaper, Timothy, 2011. *The Triple Bottom Line: What Is It and How Does It Work?*. *Indiana Business Research Center*,pg.4 Spring 2011

Subramanyam & Wild. 2010. *Analisis Laporan Keuangan. Edisi 10*. Jakarta: Salemba Empat

Suhardjanto, D., Tower G., dan Brown. 2007. *Generating A Uniquely Indonesian Environmental Reporting Disclosure Index Using Press Coverage as An Important Proxy of Stakeholder Demand. Paper Submission to Asian Academic Accounting Association Annual Conference*

Taj, Saud. 2016. *Application of signaling theory in management research: Addressing major gaps in theory*. *European Management Journal*

Undang-Undang Republik Indonesia No.32 Tahun 2009 Pasal 1 Ayat 1

Undang-Undang Republik Indonesia No.32 Tahun 2009 Pasal 13 ayat 3

Undang-Undang Republik Indonesia No.32 Tahun 2009 Pasal 68a

Undang-Undang Republik Indonesia No.40 Tahun 2007